

Amendments to the Specification:

Please amend the ABSTRACT beginning at page 32, line 2 as follows:

B1
5 An audio playback/recording apparatus ~~comprising:~~ includes an audio input
processing section ~~11~~, which receives analog audio data, and converts the analog audio
data to digital audio data; a playback/recording processing section ~~12~~, which compresses
digital audio data output from the audio input processing section ~~11~~ and stores the
compressed digital audio data into a RAM ~~16~~, and which decompresses the compressed
digital audio data according to attribution data indicating a type of compression
10 ~~stored in the RAM 16~~; an audio output processing section ~~13~~, which receives the
decompressed digital audio data ~~output from the playback/recording processing~~
~~section 12~~, converts the decompressed digital audio data to analog audio data, and
outputs the analog audio data to an output apparatus; and an external recording circuit
section ~~18~~, which records compressed digital audio data stored in the RAM ~~16~~ into an
15 external recording medium ~~18A~~, reads out the compressed digital audio data ~~output~~
~~from the external recording medium 18A~~, and stores the data into the RAM ~~16~~.